City of Columbus
Income Tax Division

Instructions for Form BR-21J

Joint Economic Development District/Zone (JEDD/JEDZ)
Declaration of Estimated Income Tax

For use in preparing
2016 Returns

General Instructions

The City of Columbus administers the municipal income tax for the North Pickaway County JEDD, Prairie-Obetz JEDZ, and Prairie Township JEDD. All business enterprises shall file a declaration setting forth the estimated annual income, together with an estimate of the amount of tax due thereon. The taxpayer's annual estimated tax liability shall be divided by four (4) to determine the amount of tax which should be paid quarterly on an estimated basis.

Filing and Paying

The declaration (Form BR-21J) should be filed by the 15th day of the fourth month of your tax year. For calendar year taxpayers, this would be April 15th. The first quarter payment should be submitted with the declaration. No extensions of time to file or pay will be granted. Each subsequent quarterly payment should be filed using one of the vouchers that came with the BR-21J. The second, third and fourth payments are due the 15th day of the sixth, ninth and twelfth month of your tax year. For calendar year taxpayers, the payments are due on the 15th day of June; September and December. Each estimated tax payment must show a credit carryforward and/or be accompanied by a payment of at least one-fourth (1/4) of the total estimated tax shown on your declaration.

NOTE

You will receive no further notification of payment due dates from this office. If you need additional payment vouchers, please visit our website at ***www.columbustax.net a***nd download Form BR-18J.

NO Payment Enclosed:
Mail to: Columbus Income Tax Division
PO Box 182437
Columbus, Ohio 43218-2437

Payment Enclosed:
Make payable to: CITY TREASURER
Mail to: Columbus Income Tax Division
PO Box 182158
Columbus, Ohio 43218-2158

Calculation of Estimate

To be considered as filed in good faith and not subject to penalty and interest charges, timely estimated tax payments must not be less than 9**0%** of the total tax liability shown in Column E on your final return. We will also consider timely estimated tax payments equal to your previous year's tax liability as filed in good faith, and thus not subject to penalty and interest. Failure to make timely estimated tax payments will result in penalty and interest assessments. A penalty of 15% and interest (rates may vary annually) will be assessed on all estimated tax payments which are underpaid and/or not timely received. If tax is due to more than one city, each city is considered separately in the calculation and payment of a good faith estimate.

Amended Declaration

An Amended Declaration may be filed by each quarterly due date to increase or decrease the original declaration as deemed necessary. Use Form BR-21J and mark the box at the top right portion of the form designated as "AMENDED". If an amended declaration is filed, the balance of the estimated tax, as amended, should be paid in equal installments on or before the remaining payment dates. If no amended declarations are filed, it shall be assumed that estimated income in the amount shown on the original declaration is earned ratably throughout the year. Documentation may be requested to verify the date and nature of unanticipated income resulting in the filing of an amended declaration of estimated tax.

THE ORIGINAL DECLARATION MUST ASSIGN ESTIMATED TAX LIABILITY TO THE APPROPRIATE CITIES IN ORDER TO PROCESS QUARTERLY PAYMENT VOUCHERS CORRECTLY.

Rev. 10/20/2015